



Larry Walker
Auditor/Controller-Recorder

Mission Statement

The San Bernardino County Auditor/Controller-Recorder's Office is committed to serving our customers by processing, safeguarding, and providing information regarding the finances and public records of the county. We perform these functions with integrity, independent judgment, and outstanding service. We are accurate, timely, courteous, innovative, and efficient because of our well-trained and accountable staff.



GOALS

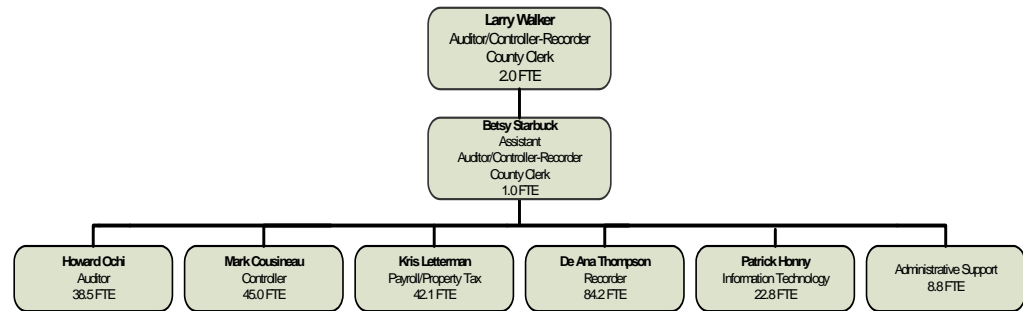
PROVIDE TIMELY AND ACCURATE FINANCIAL INFORMATION

MAINTAIN HIGH LEVEL OF RECORDER SERVICES

ENHANCE ACCOUNTS PAYABLE PROCESS

AUDITOR/CONTROLLER-RECORDER

ORGANIZATIONAL CHART



DESCRIPTION OF MAJOR SERVICES

The Office of the Auditor/Controller-Recorder and County Clerk (ACR) is responsible for providing the county and its constituents with a variety of accounting services and document recording and management services. The Auditor and Controller Divisions record the collections and perform the accounting, reporting, disbursements, and audits of all county financial activities to ensure sound financial management. They are also responsible for developing and implementing accounting systems and standards, conducting operational risk assessment reviews, and administering the Countywide Cost Allocation Plan. The Payroll/Property Tax Division is responsible for payroll services, Employee Management and Compensation System (EMACS) development, and the compilation of property tax rates and revenue disbursements to taxing agencies.

The Recorder Division accepts all documents for recording that comply with applicable recording laws. The Recorder produces and maintains official records evidencing ownership and encumbrances of real and personal property and other miscellaneous records. The Recorder Division is also responsible for County Archives and County Clerk functions. County Archives maintains all the historical records for the county. The office of the County Clerk files and manages records as they relate to vital statistics, fictitious business names, and other records that are required by the state to be filed with the County Clerk.

ACR has five special revenue funds. The Systems Development fund ensures that the Recorder's recording and storage technology is current. The new Electronic Recording fund finances the Recorder's development of e-Recording, including participation in a Joint Powers Authority (California e-Recording Transaction Network Authority) established for that purpose on a multi-county level. The Vital Records fund provides for the automation and maintenance of vital statistical records that are requested on a daily basis by customers. The Recorder Records fund was established to defray the cost of storing, restoring, and imaging legal and historical documents. In 2008, a fund was established to meet the state mandate to truncate social security numbers from official records.

2008-09 SUMMARY OF BUDGET UNITS

	Appropriation	Revenue	Local Cost	Fund Balance	Staffing
General Fund					
Auditor/Controller-Recorder	19,071,494	6,610,723	12,460,771		216.4
Total General Fund	19,071,494	6,610,723	12,460,771		216.4
Special Revenue Funds					
Systems Development	16,380,504	2,504,529		13,875,975	26.0
Vital Records	655,244	165,839		489,405	-
Recorder Records	1,034,032	485,000		549,032	1.0
Electronic Recording	587,620	485,000		102,620	-
Social Security Number Truncation	695,792	485,000		210,792	-
Total Special Revenue Funds	19,353,192	4,125,368		15,227,824	27.0
Total - All Funds	38,424,686	10,736,091	12,460,771	15,227,824	243.4 *

*Budgeted staffing differs from organizational chart staffing above due to the mid-year addition of a fully reimbursed C-IV Accountant.

GOALS, OBJECTIVES, AND PERFORMANCE MEASURES

GOAL 1: PROVIDE TIMELY AND ACCURATE FINANCIAL INFORMATION.

Objective A: Maintain and improve the financial accounting processes and reporting.

MEASUREMENT	2006-07 Actual	2007-08 Actual	2008-09 Target	2008-09 Estimate	2009-10 Target
1A. Received Certificate of Achievement for Excellence in Financial Reporting.	Yes	Yes	Yes	Yes	Yes
1A. Received Outstanding Achievement in Popular Annual Financial Reporting.	Yes	Yes	Yes	Yes	Yes

Status

The objective is to maintain the financial accounting system and to improve the internal processes for accounting and reporting. ACR has been developing CAFR 2000 software and it has been successful in reducing the time necessary to prepare the annual financial statements. The software installation is suspended due to vendor performance and contractual issues, which are being appropriately pursued. ACR has identified another county that is implementing the same software and is coordinating with them to maximize service from the vendor.

In a measurable aspect of the commitment to provide timely and accurate financial information regarding the finances of the county, the Auditor/Controller-Recorder has again received the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association (GFOA) for the 20th consecutive year. An award-winning Comprehensive Annual Financial Report (CAFR) promotes trust in the financial records of the county and enables better credit ratings from the agencies. In 2008, the department once again received the GFOA Award for Outstanding Achievement in Popular Annual Financial Reporting (PAFR). This award recognizes the department's ability to provide understandable financial information to the public. As the Governmental Accounting Standards Board (GASB) adopts more standards and the GFOA adopts new practices to implement those standards, staff continues to be challenged to meet the standards and practices within the deadlines.

2007-08 ACCOMPLISHMENTS

- ❖ Received GFOA Certificate of Achievement for Excellence in Financial Reporting (CAFR) for the 20th year
- ❖ Received GFOA Award for Outstanding Achievement in Popular Annual Financial Reporting (PAFR)
- ❖ Received California State Controllers Award for Achieving Excellence in Financial Reporting for the 2006-07
- ❖ Provided Internal Controls and Cash Manual training to 473 employees
- ❖ Inventoried, repaired as needed, and digitized all microfilm images of the Official Records from 1980 to present
- ❖ Provided accounting for the Grass Valley/Slide and Butler II fires
- ❖ Transitioned employee travel claims from Accounts Payable to EMACS Payroll Processing
- ❖ Implemented EMACS self-service for employees to make direct deposits into multiple bank accounts

GOAL 2: MAINTAIN A HIGH LEVEL OF RECORDER SERVICES WHILE RESPONDING TO CHANGES IN REGULATIONS AND LAW.

Objective A: Maintain a high quality of services in current offices.

Objective B: Identify and comply with all legislative mandates.

MEASUREMENT	2006-07 Actual	2007-08 Actual	2008-09 Target	2008-09 Estimate	2009-10 Target
2A. Every document received is processed within the established standards.	N/A	N/A	N/A	N/A	100%
2B. Compliance in meeting deadlines for legislative directives.	N/A	N/A	N/A	N/A	100%

Status

ACR's priority is to maintain a high quality level of service to the public while responding to the various changes in law and regulations and meeting the deadlines for implementation. The first goal for the Recorder's office is to record, file, or process each document within the established standard. Customer service is enhanced when all service standards are met.

In the 2008-09 Business Plan, one of ACR's objectives was to expand services in outlying offices. Due to the contracting economy and the increased burden of new legislative and administrative regulations, ACR has suspended that objective. The provision of space in Chino Hills' city offices and at the new Fontana Library was determined to be inadequate to safely and appropriately record documents and conduct financial transactions. During 2007-08, the marriage services offered at the Montclair and Apple Valley libraries were withdrawn due to new legal requirements. Birth and Death Certificates are still available at the Montclair and Apple Valley libraries.

Objective 2B is a commitment to respond to new legislative and administrative regulations, including, among others, new laws regarding social security number truncation and deeds with restrictive covenants, and several administrative changes in the California marriage regulations. Meeting the changing state's mandates and deadlines is a challenge.

GOAL 3: ENHANCE ACCOUNTS PAYABLE PROCESS.

Objective A: Expand use of electronic funds transfer (EFT) for vendor payments.

Objective B: Maintain the amount of time required to process county bills and payments.

MEASUREMENT	2006-07 Actual	2007-08 Actual	2008-09 Target	2008-09 Estimate	2009-10 Target
3A. Percentage increase in number of vendors participating in the EFT program. (2005-06 = 394, 2006-07 = 446, 2007-08 = 874)	13%	96%	40%	41%	45%
3B. Percentage of valid payment documents processed within ten days of presentation to ACR. (2007-08: 96.6% of 346,729 payment documents processed in 10 days. 91% of 132,935 manual payment documents processed within 10 days.)	90%	91%	90%	90%	90%

Status

The third goal relates to Auditor/Controller-Recorder implemented electronic systems for payment of the county's bills. The Board of Supervisors adopted a policy revision presented by ACR to require new contractors to accept payment via EFT. Request for Proposals and purchase orders were changed to reflect this change. ACR's efforts to increase vendor participation included Accounts Payable training county staff and informing vendors of the EFT payment option. The costs for achieving this goal are included in the department's budget. In 2007-08, ACR exceeded the target of a 35% increase in vendor participation in the EFT program and achieved a 96% increase when compared to the number of vendors participating in 2006-07.

Also, the department achieved the measurement of processing 91% of valid payment documents within 10 days of presentation for the fiscal year ending June 30, 2008.

2009-10 REQUESTS FOR ADDITIONAL GENERAL FUND FINANCING

The department is not requesting any additional general fund financing for 2009-10.

2009-10 PROPOSED FEE ADJUSTMENTS

DESCRIPTION OF FEE REQUEST	SERVICE IMPACTS
<ol style="list-style-type: none"> In 2009-10, the department will propose increases in accounting and auditing fees to mitigate the amount of local cost funding required for existing policy programs. Modify the Fee Ordinance to change 16.023A (a), (b), (e), (f), (k)(1), (m) from \$87.00/hour to \$92.00/hour and modify 16.023A (i) from \$48.00/hour to \$52.00/hour. 	<p>If fees are not increased, the general fund will be further subsidizing the cost of these services to non-general fund units.</p>

If there are questions about this business plan, please contact Betsy Starbuck, Assistant Auditor/Controller-Recorder, at (909) 386-8818.